February 12, 1975

the best of both worlds. Mr. Clerk.

CLERK: LB 309. Read title. There are Committee amendments by Senator Carsten's Revenue Committee.

PRESIDENT: Senator Carstens.

SENATOR CARSTENS: Mr. President, members of the Legislature, 309 as it was originally introduced applied only to refunds of the taxes collected by the Community Technical Colleges, which have been declared unconstitutional, and the amendments were presented by the introducer to reduce the amount... dollar amount from \$10 to \$2 and to allow the combining of multiple tax statements issued to an individual to allow for one claim. The amendment was also presented by Mr. Bill Peters, the state's tax commissioner, which could extend the application of the act to all taxes declared unconstitutional, rather than just the tax exemption by the...or the tax imposed by the Technical Community Colleges and these amendments were adopted by the Committee. I move the adoption of the Committee amendments, Mr. President.

PRESIDENT: The question is, the adoption of amendments to LB 309. Record your vote. Record, Mr. Clerk.

CLERK: 25 ayes, 0 nays, Mr. President.

PRESIDENT: Senator Dworak.

SENATOR DWORAK: Mr. Speaker, members of the Legislature, the intent of this bill is to facilitate refunding of improperly collected taxes. It takes the burden off the county treasurer for refunding or seeking out refunds of amounts of less than \$2. The refunds can still be made if the people or citizen comes to the county treasurers office. The refund will be made if the amount is less than \$2, as is the case in Motor Vehicle Division, frequently we have amounts of a nickel or a dime or fifteen cents. The way the law now reads the county treasurer must send out a first class letter in an attempt to find the person to make the refund. This does away with that provision on amounts of less than \$2.

PRESIDENT: The question is, shall LB 309 be advanced to E & R Initial as amended. Record your vote. Record, Mr. Clerk.

CLERK: 27 ayes, 0 nays, 22 not voting.

PRESIDENT: The bill is so advanced.

CLERK: Mr. President, your Committee on Labor to whom was referred LB 198 instructs me to report the same to the Legislature the recommendation it be advanced to General File as amended. LB 227 advanced to General File as amended. Correction, just General File. Signed Senator Maresh, Chairman. Mr. President, I move that we adjourn. Signed J. W. Burbach, Speaker.

PRESIDENT: Does the Speaker have anything for us? Nothing. The motion is that we adjourn. All in favor say aye. Wait a minute.

CLERK: Just a minute, Mr. President. There will be an Executive meeting of the Telecommunications Committee in the Senator's Lounge at 12 o'clock noon. It should take about five minutes.